

(4) the design of the Federal tax code is preferential in its treatment of States with State income taxes over those without State income taxes;

(5) the current Federal tax code infringes upon States' rights to tax their citizens as they see fit in that the Federal tax code exerts unjust influence on States without State income taxes to impose on their citizens;

(6) the current surpluses that our Government holds provide an appropriate time and opportunity to allow taxpayers to deduct either their State sales taxes or their State income taxes from their Federal income tax returns; and

(7) over 50 Members of the House of Representatives have cosponsored legislation to restore the sales tax deduction option to the Federal tax code.

(b) SENSE OF CONGRESS.—It is the sense of Congress that the Committee on Ways and Means and the Committee on Finance should consider legislation that makes State sales tax deductible against Federal income taxes.

Agreed to May 10, 2001.

May 22, 2001
[H. Con. Res. 76]

KENNEDY CENTER PERFORMANCES—CAPITOL GROUNDS AUTHORIZATION

Resolved by the House of Representatives (the Senate concurring),

SECTION 1. AUTHORIZING USE OF EAST FRONT OF CAPITOL GROUNDS FOR PERFORMANCES SPONSORED BY KENNEDY CENTER.

In carrying out its duties under section 4 of the John F. Kennedy Center Act (20 U.S.C. 76j), the John F. Kennedy Center for the Performing Arts, in cooperation with the National Park Service (in this resolution jointly referred to as the "sponsor"), may sponsor public performances on the East Front of the Capitol Grounds at such dates and times as the Speaker of the House of Representatives and Committee on Rules and Administration of the Senate may approve jointly.

SEC. 2. TERMS AND CONDITIONS.

(a) IN GENERAL.—Any performance authorized under section 1 shall be free of admission charge to the public and arranged not to interfere with the needs of Congress, under conditions to be prescribed by the Architect of the Capitol and the Capitol Police Board.

(b) ASSUMPTION OF LIABILITIES.—The sponsor shall assume full responsibility for all liabilities incident to all activities associated with the performance.

SEC. 3. EVENT PREPARATIONS.

(a) STRUCTURES AND EQUIPMENT.—In consultation with the Speaker of the House of Representatives and the Committee on Rules and Administration of the Senate, the Architect of the Capitol shall provide upon the Capitol Grounds such stage, sound amplification devices, and other related structures and equipment as may be required for a performance authorized under section 1.

(b) **ADDITIONAL ARRANGEMENTS.**—The Architect of the Capitol and the Capitol Police Board may make such additional arrangements as may be required to carry out the performance.

SEC. 4. ENFORCEMENT OF RESTRICTIONS.

The Capitol Police Board shall provide for enforcement of the restrictions contained in section 4 of the Act of July 31, 1946 (40 U.S.C. 193d; 60 Stat. 718), concerning sales, advertisements, displays, and solicitations on the Capitol Grounds, as well as other restrictions applicable to the Capitol Grounds, with respect to a performance authorized by section 1.

SEC. 5. EXPIRATION OF AUTHORITY.

A performance may not be conducted under this resolution after September 30, 2001.

Agreed to May 22, 2001.

**SOAP BOX DERBY RACES—CAPITOL GROUNDS
AUTHORIZATION**

May 22, 2001
[H. Con. Res. 79]

Resolved by the House of Representatives (the Senate concurring),

SECTION 1. AUTHORIZATION OF SOAP BOX DERBY RACES ON CAPITOL GROUNDS.

The Greater Washington Soap Box Derby Association (in this resolution referred to as the “Association”) shall be permitted to sponsor a public event, soap box derby races, on the Capitol Grounds on June 23, 2001, or on such other date as the Speaker of the House of Representatives and the Committee on Rules and Administration of the Senate may jointly designate.

SEC. 2. CONDITIONS.

The event to be carried out under this resolution shall be free of admission charge to the public and arranged not to interfere with the needs of Congress, under conditions to be prescribed by the Architect of the Capitol and the Capitol Police Board; except that the Association shall assume full responsibility for all expenses and liabilities incident to all activities associated with the event.

SEC. 3. STRUCTURES AND EQUIPMENT.

For the purposes of this resolution, the Association is authorized to erect upon the Capitol Grounds, subject to the approval of the Architect of the Capitol, such stage, sound amplification devices, and other related structures and equipment as may be required for the event to be carried out under this resolution.

SEC. 4. ADDITIONAL ARRANGEMENTS.

The Architect of the Capitol and the Capitol Police Board are authorized to make any such additional arrangements that may be required to carry out the event under this resolution.

SEC. 5. ENFORCEMENT OF RESTRICTIONS.

The Capitol Police Board shall provide for enforcement of the restrictions contained in section 4 of the Act of July 31, 1946 (40 U.S.C. 193d; 60 Stat. 718), concerning sales, advertisements, displays, and solicitations on the Capitol Grounds, as well as other